



भारत सरकार/GOVERNMENT OF INDIA  
आयुक्त सीमाशुल्क (निर्यात), एनएस - II का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT), NS-II,  
केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,  
CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,  
NHAVA-SHEVA,  
ता. उरण, जिला- रायगढ, महाराष्ट्र 400 707,  
TALUKA - URAN DIST.: RAIGAD, MAHARASHTRA - 400 707

F.No.: CUS/SIIB/INT/924/2025-SIIB(E)- NS-II  
द.प.सं. /DIN: २०२५/२७८NT०००२०५८०

Date of Order: 26.12.2025  
Date of Issue: 26.12.2025

पारित कर्ता /Passed By: Mr. Sachin S Page

उपआयुक्त, सीमाशुल्क/Dy. Commissioner of Customs  
एनएस-II, जेएनसीएच /NS-II, JNCH

मूल-आदेश संख्या: १६३८/(L)/2025-26/ सहायक आयुक्त/सीइएसी/एनएस-II/सीएसी/जेएनसीएच  
Order-in-Original No.: १६३८/(L)/2025-26/AC/CEAC/NS-II/CAC/JNCH  
निर्यातिक का नाम / Exporter's Name: M/s. LIVING CENTURY HOME TEXTILES LLP (IEC  
AAJFL2270Q)

#### मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए.-1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टांप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टांप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

#### ORDER-IN-ORIGINAL

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Nava Sheva, Tal: Uran, Dist.: Raigad, Maharashtra - 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs. 2.00 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 2.00 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.

3. Any person desirous of appealing against this decision or order shall, pending the appeal, make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

#### **BRIEF FACTS OF THE CASE**

M/s. Living Century Home Textiles LLP (hereinafter referred to as 'the exporter'), having IEC – AAJFL2270Q and its office located at 429A, kewal Industrial Estate, Senapati Bapat Marg, Lower Parel West, Mumbai filed Shipping Bill No. 7871501 dated 15.12.2025 through their Customs Broker, M/s Shree Parvathy Shipping (CB Code ADHFS8649FCH002), for exporting the goods i.e. Comforter with 100% Polyester Filling, Single Fitted Sheet and Pillow Cases etc. having total declared FOB of Rs. 12,11,879/- . The details of the items covered under said Shipping Bill is as under:

Item no. of Shipping Bill	Description	RITC	FOB (In Rs.)	Qnt	Scheme	ROSCTL (Rs.)
1,4,7,10	comforter	94044010	484862	422	19	-
2,5,8,11	single fitted sheet	63041910	424158	422	60 (Dbk+ROSCTL)	
3,6,9,12	Pillow case	63041910	302859	422	60 (Dbk+ROSCTL)	
	Total		12,11,879/-			34668.92

The exporter is claiming ROSCTL Rs. 34,668.92/- on item no. 2,5,8,11 and 3,6,9,12 of said shipping bill declared as "Fitted Sheets" and "Pillow Cases" respectively, by classifying them under RITC 63041910.

2. An intelligence was received that the exporter has been availing undue ROSCTL benefits by way of mis-classification of the goods under RITC 63041910 whereas the goods are being packed in form of a 'set' comprising Comforters, fitted sheets and pillow cases and appears to be classified as 'Comforter sets' under RITC 94044040. The same is also detailed as 'Comforter Set' in the enclosed Packing List with the Shipping Bill.

3. Accordingly, the subject goods were kept on hold vide even no. file dated 18.12.2025 for examination of the said issue. Consequently, the subject goods pertaining to the above Shipping Bill were examined by the Docks Officers and following examination report was forwarded:

*"The shipment vide Shipping Bill N.O 7871501 dated 15.12.2025 was kept on hold by SIIB (X) vide F. No. CUS/SIIB/INT/924/2025-SIIB(X) dated 18.12.2025 As directed on Note #21 , goods were to be opened of container N.O CSNU 1174727 and bottle seal N.O 5492341 and seal was cut open in the presence of CHA representative Deepak Narayan Jadhav Customs pass N.o G/KNDL1/202413806 (G Card Holder) and Akash Vilas Kawle and thereafter each and every package was opened ,100% open examination of the goods of the Shipping Bill N.O 7871501 dated*

15.12.2025 is done. The Marks and numbers of the said shipping bill are found correct and as declared.

Upon opening, the items are comforter sets with accompanying bedsheets and pillow covers bundled together in one polythene bag as a set for retail sale. Accordingly, the goods are appeared to be packed in the form of comforter sets and thus it appears that the same should be classified under RITC 94044040 Duvets (comforters). However the exporter has classified the goods individually viz comforters under RITC 94044010, fitted sheet and pillow cases under RITC 63041910. It is also to be noted that the checklist/Invoice/packing List do not mention that the goods are packed together (duvet, bedsheets and pillow covers) in a set to be put up for retail sale."

4. From the above said examination report, it appeared that the subject goods are composite in nature and are packed in form of Comforter Sets, the same appears to be classifiable under "RITC 94044040 : Duvets (comforters)". Thus, the exporter's claim of ROSCTL on fitted sheets and pillow cases under RITC 63041910 does not appear to be correct.

5. From the above, it appears that, the exporter has illegally claimed RoSCTL by misclassifying the item no. 2,3,5,6,8,9,11,12 of the above said shipping bill under RITC 63041910 as the same appears to be classifiable under RITC 94044040. The admissible RODTEP rate under RITC 94044040 for Comforters (Duvets) is 1.9% with the capping of Rs. 68.4 per unit. Whereas the exporter has claimed ROSCTL under 630402 B at the rate of 4.4% (Capping of Rs. 45/kg) as State Levies rate and 3.03% (Capping of Rs. 31/kg) as Central Levies Rate.

6. By misclassifying the export goods, the exporter was attempting to claim RoSCTL of Rs. 34,668.92/- on item no. 2,3,5,6,8,9,11,12 of the above said shipping bill whereas they were eligible for RODTEP of Rs. 13,814/- on the said items. There is no revenue implication on item no. 1,4,7,10 of the above said shipping bill as detailed above.

7. In view of the above, it appears that the exporter has attempted to illegally claimed RoSCTL by misclassifying item no. 2,3,5,6,8,9,11,12 of the above said shipping bill under RITC 63041910, in contravention to provisions of section 50(3) of Customs Act, 1962 read with section 11 of Foreign Trade (Development and Regulation) Act, 1992. Thus, the goods appear liable to confiscation under Section 113 (i) and 113 (ja) of the Customs Act, 1962. Moreover, the exporter is also liable for penalties under Section 114(iii) of the same Act for attempting to export restricted goods without valid documents.

## **8. THE RELEVANT LEGAL PROVISIONS IN THIS CASE ARE;**

### **A. Customs Act, 1962**

#### **(i) Section 50: Entry of goods for exportation. -**

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

**Provided** that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(ii) **Section 113(i):** any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

(iii) **Section 113(ja):** any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

(iv) **Section 114(iii):** Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

**B. Foreign Trade (Development and Regulation) Act, 1992**

**Section 11:**(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

**C. Foreign Trade (Regulation) Rules, 1993**

**Rule 11:** On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

**WRITTEN SUBMISSION**

9. The exporter vide their letter dated 22.12.2025 stated that they do not want personal hearing and show cause notice in the matter and further requested for expeditious clearance of goods covered under subject shipping Bill.

**DISCUSSION AND FINDINGS**

10. I have gone through the records of the case and I find that the exporter has requested to waive the required Show Cause Notice and Personal Hearing. The legal provisions as applicable in the case have been explained orally to the exporter. Hence, I take up the case and proceed to adjudicate on merits based on evidence and submissions available on records.

11. I find that the exporter M/s. Living Century Home Textiles LLP (hereinafter referred to as 'the exporter'), having IEC – AAJFL2270Q has filed Shipping Bill No. 7871501 dated 15.12.2025 through their Customs Broker, M/s Shree Parvathy Shipping (CB Code ADHFS8649FCH002), for exporting the goods i.e. Comforter with 100% Polyester Filling, Single Fitted Sheet and Pillow Cases etc. having total declared FOB of Rs. 12,11,879/-.

find that the exporter is claiming ROSCTL on item no. 2,5,8,11 and 3,6,9,12 of said shipping bill i.e. Fitted Sheets and Pillow Cases by classifying them under RITC 63041910.

12. I have gone through the examination report forwarded by the Docks Officers and notice that subject goods are composite in nature and are packed in form of Comforter Sets. I find that Rule 3 of General Rules For The Interpretation Of The Harmonized System is relevant, in instant case, which is as follows:

*Rule 3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows :*

*(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.*

*(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.*

*(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.*

Thus as the subject goods are alleged to be composite in nature and are being packed in form of Comforter Sets, I find that the same are classifiable under RITC 94044040 meant for "Duvets (comforters)" as per aforementioned Rule 3 (b) and 3 (c) of General Rules for the Interpretation Of The Harmonized System. Thus, I reject classification of item no. 2,3,5,6,8,9,11,12 of the above said shipping bill at RITC 63041910 and reassess them at RITC 94044040 considering them 'Comforter sets'. Accordingly, I also reject the exporter's claim of ROSCTL on item no. 2,3,5,6,8,9,11,12 of the above said shipping bill and grant them RODTEP rate on item no. 2,3,5,6,8,9,11,12 of the above said shipping bill under RITC 94044040 at 1.9% with the capping of Rs. 68.4 per unit.

13. In view of the above, I find that by the act of omission and commission, the exporter has contravened the provisions of Section 50 (3) of the Customs Act, 1962 and provisions of Section 11 of Foreign Trade (Development and Regulation) Act, 1992. Hence, the goods declared at item no. 2,5,8,11 and 3,6,9,12 of said shipping bill i.e. Fitted Sheets and Pillow Cases having FOB Rs 7,27,017/- covered under Shipping Bill No. 7871501 dated 15.12.2025 are therefore liable to be confiscated under Section 113 (i) and 113 (ja) of the

Customs Act, 1962. Since the goods became liable for confiscation, I hold that the exporter is liable for penalty under Section 114(iii) of the Customs Act 1962.

**14.** In view of the above, I pass the following Order-

**ORDER**

(i) I reject classification of item no. 2,3,5,6,8,9,11,12 of the Shipping Bill No. 7871501 dated 15.12.2025 at RITC 63041910 and reassess them at RITC 94044040 considering them 'Comforter sets'.

(ii) I reject the exporter's claim of ROSCTL on item no. 2,3,5,6,8,9,11,12 of the Shipping Bill No. 7871501 dated 15.12.2025 and grant them RODTEP rate under RITC 94044040

(iii) I confiscate item no. 2,5,8,11 and 3,6,9,12 of Shipping Bill No. 7871501 dated 15.12.2025 declared as "Fitted Sheets and Pillow Cases" having FOB Rs 7,27,017/- under Section 113 (i) and 113 (ja) of the Customs Act, 1962. However, I allow redemption of the said goods on payment of Redemption fine of Rs 50,000/- (Rupees Fifty Thousand only) under Section 125 of the Customs Act 1962 for the export purpose.

(iv) I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on the exporter M/s Living Century Home Textiles LLP under Section 114(iii) of the Customs Act, 1962;

**15.** This order is issued without prejudice to any other action that may be taken against the Noticee(s) or any other person(s) concerned with the said goods under the Customs Act, 1962 or any other law for the time being in force in India.



26/12/25

**Sachin S Pagare**  
**Dy. Commissioner of Customs**  
**CEAC, NS-II, JNCH**

F. No.: CUS/SIIB/INT/924/2025-SIIB(E)- NS-II

Place: Nhava Sheva.

**To,**

(i) M/s. Living Century Home Textiles LLP,  
429A, kewal Industrial Estate , Senapati Bapat Marg,  
Lower Parel West, Mumbai

**Copy to:**

1. The Addl. Commissioner of Customs, NS-II, JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, CRAC, JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CRRC, JNCH, Nhava Sheva.
4. The Dy. Commissioner of Customs, JWC CFS, Export, NS-II, JNCH.
5. Notice Board.
6. Office copy.